

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI
WESTERN DIVISION**

UNITED STATES OF AMERICA,

PETITIONER

V.

CIVIL ACTION NO. 3:07mc8-P-A

MARVELL JONES,

RESPONDENT

AMENDED ORDER FINDING CIVIL CONTEMPT

This matter comes before the court upon the United States of America's Petition to Enforce Internal Revenue Service Summons and this court's August 22, 2007 Order to Show Cause. Upon due consideration of the circumstances, the court finds as follows, to-wit:

1. On November 29, 2006 the IRS served Respondent with an Administrative Summons, directing her to appear before Revenue Officer Angela H. Ward on December 11, 2006 to testify and produce the documents, books, and records described in the summons.
2. Respondent did not appear in response to the Administrative Summons on December 11, 2006, nor did she move to quash the Summons. Her refusal to comply continues to date.
3. After the Respondent's failure to appear or otherwise respond, the Internal Revenue Service petitioned this court to issue an order directing Respondent to appear and show cause why she should not be compelled to comply with the Summons.
4. Upon a showing of a *prima facie* case for enforcement, an Order issued from this court on August 22, 2007 directing Respondent Marvell Jones to appear on October 12, 2007 at 1:30

p.m. at the Federal Courthouse in Greenville, Mississippi, and to show cause why she should not be compelled to comply with the Administrative Summons. The Order gave Respondent the option, in lieu of appearance, of notifying the court in advance of the hearing of her intent to comply with the Summons.

5. On September 21, 2007 the United States Marshal Service personally served Respondent with this court's Order, along with a copy of the United States's Petition and Exhibits thereto, including the original Summons.

6. Respondent neither appeared before this court on October 12, 2007 as ordered nor notified this court in advance of the hearing of her intent to comply with the IRS Summons.

IT IS, THEREFORE, ORDERED AND ADJUDGED that:

(1) Respondent Marvell Jones shall forthwith produce the records and materials requested in the original IRS Summons issued in this matter;

(2) Respondent Marvell Jones is hereby found in civil contempt of this court pursuant to 18 U.S.C. § 401(3) for her failure to comply with the court's August 22, 2007 Order to Appear and Show Cause;

(3) Respondent Marvell Jones is commanded to appear at a hearing set for Wednesday, November 28, 2007 at 1:30 p.m. at the U.S. Courthouse located at 305 Main Street in Greenville, Mississippi to show cause why she should not be prosecuted for criminal contempt for failure to appear as directed on October 12, 2007 and to show cause why she should not be compelled to comply with the subject IRS summons;

(4) The U.S. Marshall Service shall serve this Order upon Respondent Marvell Jones within ten days of this Order; and

(5) In the event Respondent Marvell Jones does not appear for the November 28, 2007 hearing, the court shall order the U.S. Marshall Service to take Jones into custody and bring her before the court forthwith.

SO ORDERED this the 23rd day of October, A.D., 2007.

/s/ W. Allen Pepper, Jr. _____
W. ALLEN PEPPER, JR.
UNITED STATES DISTRICT JUDGE